

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>AFTON</div> <div>CITY OF AFTON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208800100000</div> <div>AFTON CITY</div> <div>115 E KANSAS</div> <div>AFTON, IA 50830</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		171,522		171,522	172,252
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		171,522		171,522	172,252
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		105,646	0	105,646	86,265
Licenses and permits		1,545	0	1,545	1,180
Use of money and property		9,101	5,355	14,456	6,715
Intergovernmental		99,652	0	99,652	87,871
Charges for fees and service		110,942	911,039	1,021,981	991,840
Special assessments		0	0	0	0
Miscellaneous		18,965	0	18,965	19,470
Other financing sources		146,788	229,666	376,454	491,413
Total revenues and other sources		664,161	1,146,060	1,810,221	1,857,006
Expenditures and Other Financing Uses					
Public safety		87,871	0	87,871	92,055
Public works		283,233	0	283,233	286,985
Health and social services		0	0	0	0
Culture and recreation		217,996	0	217,996	246,212
Community and economic development		500	0	500	500
General government		88,497	0	88,497	88,510
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		678,097	0	678,097	714,262
Business type activities		0	971,014	971,014	1,054,336
Total ALL expenditures		678,097	971,014	1,649,111	1,768,598
Other financing uses, including transfers out		126,788	40,836	167,624	179,413
Total ALL expenditures/And other financing uses		804,885	1,011,850	1,816,735	1,948,011
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-140,724	134,210	-6,514	-91,005
Beginning fund balance July 1, 2014		664,289	1,139,986	1,804,275	1,408,247
Ending fund balance June 30, 2015		523,565	1,274,196	1,797,761	1,317,242
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 0		Other long-term debt	\$ 0	
Revenue debt	\$ 261,830		Short-term debt	\$ 0	
TIF Revenue debt	\$ 0				
			General obligation debt limit	\$ 1,162,814	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08/06/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Toni Landers		→	641	347-5224	
Signature of Mayor or other City official (Name and Title)				Date signed	
				7/31/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF AFTON						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	145,108	26,414					171,522			171,522	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	145,108	26,414		0	0		171,522		T01	171,522	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	145,108	26,414		0	0	0	171,522			171,522	6				
7	TIF revenues							0		T01	0	7				
	Other city taxes															
8	Utility tax replacement excise taxes	3,119						3,119		T15	3,119	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		102,527					102,527		T09	102,527	14				
15	TOTAL OTHER CITY TAXES	3,119	102,527	0	0	0	0	105,646	0		105,646	15				
16	Section B - LICENSES AND PERMITS	1,545						1,545		T29	1,545	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	331	1,528					1,859	5,355	U20	7,214	18				
19	Rents and royalties	7,242						7,242		U40	7,242	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	7,573	1,528	0	0	0	0	9,101	5,355		14,456	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		87,865					87,865		C46	87,865	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,979	392					2,371		C89	2,371	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,979	88,257	0	0	0	0	90,236	0		90,236	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Endow Union County Grant-Radar Speed Sign	2,796						2,796		D89	2,796	67				
68	Union County Health Care Grant	1,620						1,620			1,620	68				
69	Endow Union County Grant-Concession Stand		5,000					5,000			5,000	69				
70	Total local grants and reimbursements	4,416	5,000	0	0	0	0	9,416	0		9,416	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	6,395	93,257	0	0	0	0	99,652	0		99,652	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	100,004	A8Ø	100,004	74				
75	Electric							0	806,522	A92	806,522	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	56,328						56,328		A81	56,328	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	9,343					1,020	10,363		A03	10,363	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges		43,736					43,736		A61	43,736	100				
101	Animal control charges	515						515		A89	515	101				
102	Other charges - Specify							0			0	102				
103	Meter Deposits							0	4,513		4,513	103				
104	TOTAL CHARGES FOR SERVICE	66,186	43,736	0	0	0	1,020	110,942	911,039		1,021,981	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	4,000	1,237					5,237		U99	5,237	108				
109	Deposits and sales/fuel tax refunds	644						644		U99	644	109				
110	Sale of property and merchandise	9,203						9,203		U11	9,203	110				
111	Fines	429						429		U30	429	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Property Taxes on Casey's Donated Land	233						233			233	114				
115	Insurance Dividends	3,219						3,219			3,219	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	17,728	1,237	0	0	0	0	18,965	0		18,965	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AFTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	247,654	268,699	0	0	0	1,020	517,373	916,394		1,433,767	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	208,830	NR	208,830	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	100,788	46,000					146,788	20,836		167,624	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	100,788	46,000	0	0	0	0	146,788	229,666		376,454	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	348,442	314,699	0	0	0	1,020	664,161	1,146,060		1,810,221	132
133												133
134	Beginning fund balance July 1, 2014	169,856	429,881				64,552	664,289	1,139,986		1,804,275	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	518,298	744,580	0	0	0	65,572	1,328,450	2,286,046		3,614,496	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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147												147
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153												153
154												154
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156												156
157												157
158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014CITY OF AFTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	57,792	19,332					77,124		E62	77,124	2
3	Purchase of land and equipment	1,860						1,860		G62	1,860	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	8,784						8,784		E24	8,784	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	103						103		E32	103	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	68,539	19,332	0	0	0	0	87,871			87,871	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	64,692	80,460					145,152		E44	145,152	42				
43	Purchase of land and equipment		73,094					73,094		G44	73,094	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation							0		E44	0	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	2,221	5,867					8,088		E44	8,088	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	56,899						56,899		E81	56,899	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	123,812	159,421	0	0	0	0	283,233			283,233	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF AFTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF AFTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	117,276						117,276		E61	117,276	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		48,686					48,686		E61	48,686	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	46,489						46,489		E03	46,489	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,545						5,545		E61	5,545	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	169,310	48,686	0	0	0	0	217,996			217,996	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	500						500		E89	500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	500	0	0	0	0	0	500			500	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF AFTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,200	490					6,690		E29	6,690	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	20,489	6,004					26,493		E23	26,493	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	16,180						16,180		E25	16,180	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,593						17,593		E31	17,593	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,722						16,722		E89	16,722	171
172	Other general government — Current operation	4,819						4,819		E89	4,819	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	82,003	6,494	0	0	0	0	88,497			88,497	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	444,164	233,933	0	0	0	0	678,097			678,097	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								279,619	E80	279,619	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								665,177	E92	665,177	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF AFTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								5,005	E89	5,005	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								21,213		21,213	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								971,014		971,014	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	444,164	233,933	0	0	0	0	678,097	971,014		1,649,111	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,788	123,000					126,788	40,836		167,624	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	3,788	123,000	0	0	0	0	126,788	40,836		167,624	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	447,952	356,933	0	0	0	0	804,885	1,011,850		1,816,735	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						65,572	65,572			65,572	263
264	Restricted		320,807					320,807			320,807	264
265	Committed		1,540					1,540			1,540	265
266	Assigned	11,202	65,300					76,502			76,502	266
267	Unassigned	59,144						59,144			59,144	267
268	Total Governmental	70,346	387,647	0	0	0	65,572	523,565			523,565	268
269	Proprietary								1,274,196		1,274,196	269
270	Total ending fund balance June 30, 2015	70,346	387,647	0	0	0	65,572	523,565	1,274,196		1,797,761	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	518,298	744,580	0	0	0	65,572	1,328,450	2,286,046		3,614,496	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF AFTON	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52 1,321		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	153,083

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 71,000	29U 208,830	39U 18,000	49U	49U	49U 261,830	49U	189 3,213
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	71,000	208,830	18,000	0	0	261,830	0	3,213

B. Short-term debt	Amount - Omit cents	
	Outstanding as of JULY 1, 2014	61V \$
	Outstanding as of JUNE 30, 2015	64V \$

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents			
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	23,256,270		
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015		Amount - Omit cents			
	Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	29,589	\$		1,768,172	1,797,761
REMARKS						V98